WA STATE DEPARTMENT OF HEALTH
FAMILY PLANNING AND REPRODUCTIVE HEALTH

ON-SITE MONITOR TOOL FOR TITLE X AGENCIES

FINANCIAL MANAGEMENT		Compliance?		Comments	Follow-Up or Corrective Action Needed With Due Date
		Yes	No		
45 CFR 74.20-21	Agency maintains a financial management system with all the following areas:				
M	• Budgetary control procedures.	☐	☐		
M	• Accounting systems and reports.	☐	☐		
M	• Charges, billing and collection procedures.	☐	☐		
M	• Purchasing procedures / Property Management.	☐	☐		
OMB Circular A-102 M	• Agency has the institutional, managerial, and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project as described in the contract.	☐	☐		
	Budgetary Control Procedures				
M	• Agency uses a budget to control its fiscal operations.	☐	☐		
M	• Agency has a separate budget applicable to Title X funds.	☐	☐		
S	• The governing authority approves the agency's budget. *(Best Practices)*	☐	☐		
M	• Chief Financial Officer or designee monitors the approved Title X budget expenditures.	☐	☐		
45 CFR 74.25	Agency requests budget revision from Title X if the following occurs:				
M	o Change in agency scope or objective	☐	☐		
M	o Change in key personnel	☐	☐		
M	o When sub-awarding or contracting work not approved in the grant application	☐	☐		
45 CFR 74.21&74.53 M	• Agency has appropriate cost centers to track and validate costs applicable to any special conditions (e.g., project expansion)	☐	☐		
M	• Agency has a federally approved negotiated indirect rate (IDC), or if agency does not use an IDC rate, the agency uses another allocation method for charging administrative cost.	☐	☐		

FINANCIAL MANAGEMENT		Compliance? Yes	Compliance? No	Comments	Follow-Up or Corrective Action Needed With Due Date
45 CFR 74.21&74.53 **M** **TX 6.3 M** **OMB Circular A-133 M**	• Agency maintains proper documentation and records of all income and expenditures. • Agency does not deny services or subject clients to variation in quality of services, because of inability to pay. • Agency maintains accounting systems and reports consistent with Title X requirements.	☐ ☐ ☐	☐ ☐ ☐		
45 CFR 74.21 **M** **M** **OMB A-133 & 45 CFR 74.21 M** **M**	**Agency Fiscal Oversight and Audits** • Agency has written accounting policies and procedures for determining reasonableness, allocability, and allowablility of costs in accordance with federal cost principles. • If applicable, audit of agency is conducted in accordance with provisions of OMB Circular A-133, 45 CFR Part 74, Subpart C, and 45 CFR Part 92, Subpart C. • Agency auditors meet established criteria for qualifications and independence in conduct of audits. • Financial records are available for review or audit by appropriate officials.	☐ ☐ ☐ ☐	☐ ☐ ☐ ☐		
OMB A-133 & 45 CFR 74.21 M **OMB A-133 & 45 CFR 74.21 M** M	**Maintenance of Internal Controls**. • No one person has complete control over more than one key fiscal function or activity *(e.g., authorizing, approving, certifying, disbursing, receiving, or reconciling).* • Transactions are properly authorized and consistent with Title X requirements. • Responsibility for physical security/custody of assets is separated from record keeping/accounting for those assets.	☐ ☐ ☐	☐ ☐ ☐		

FINANCIAL MANAGEMENT		Compliance?		Comments	Follow-Up or Corrective Action Needed With Due Date
		Yes	No		
OMB A-133 & 45 CFR 74.21 **M**	• Unauthorized access to assets and accounting records is prevented.	☐	☐		
	Control principles are applied to all departmental operations which include:				
M	• Payroll	☐	☐		
M	• Purchasing	☐	☐		
/	• Receiving	☐	☐		
M	• Disbursement approval	☐	☐		
M	• Equipment and supplies inventory	☐	☐		
M	• Cash receipts	☐	☐		
M	• Petty cash	☐	☐		
M	• Billing and accounts receivable	☐	☐		
	Review and Reconciliation				
M	• Accounting records and documents are examined by employees who have sufficient understanding of the accounting and financial system to verify that recorded transactions actually took place and were made in accordance with policy and procedures.	☐	☐		
M	• Agency accounting records and documentation are compared with accounting system reports and financial statements to verify their reasonableness, accuracy, and completeness.	☐	☐		
45 CFR 74.40	**Procurement /Inventory Control / Property Management**				
M	• Agency has written policies and procedures for procurement of supplies, equipment, and other services.	☐	☐		

FINANCIAL MANAGEMENT		Compliance? Yes	Compliance? No	Comments	Follow-Up or Corrective Action Needed With Due Date
45 CFR 74.40 M	• Agency uses a competitive process for purchasing.	☐	☐		
S	• Agency uses purchase requisition/order system for purchasing. *(Best Practices)*	☐	☐		
S	• Agency has proper segregation between requisition, procuring, receiving and payment functions. *(Best Practices)*	☐	☐		
45 CFR 74.30 M	• Agency has inventory system to control purchase, use, and reordering of medications and supplies.	☐	☐		
45 CFR 74.40 M	• Agency has established controls over access to medication and supplies.	☐	☐		
M	• Agency periodically confirms perpetual inventory w/actual inventory counts.	☐	☐		
45 CFR 74.30 M	• Agency maintains a property management system for fixed assets.	☐	☐		
45 CFR 74.34	Property management system includes:				
M	• Asset description	☐	☐		
M	• ID number	☐	☐		
M	• Acquisition date	☐	☐		
M	• Current location	☐	☐		
M	• Federal share of asset.	☐	☐		
M	• Agency inventories equipment at least once every 2 years.	☐	☐		
M	• Records are investigated to determine the cause of any differences.	☐	☐		
	Fiscal Reports				
TX 6.3 M	• Charges, billing, and collection procedures meet Title X requirements.	☐	☐		
S	• Fiscal policies and procedures are approved by the governing authority/board.	☐	☐		

FINANCIAL MANAGEMENT		Compliance?		Comments	Follow-Up or Corrective Action Needed With Due Date
		Yes	No		
FPRH	**Income Conversion Table**				
M	• The income conversion table is updated annually as new federal poverty level data become available.	☐	☐		
M	• The table is not used until approved by FPRH	☐	☐		
M	• A hard copy of the income conversion table is available to clients upon request.	☐	☐		
M	The income conversion table includes:				
M	• Agency name and effective date.				
M	• Statement that fees are based on gross income.				
TX 6.3	**Charges to Clients**				
M	• Charges are based on a cost analysis.	☐	☐		
M	• Eligibility for discounts is documented in client's financial record.	☐	☐		
M	• The income conversion table has sufficient proportional increments to ensure income is not a barrier to service.	☐	☐		
M	• Clients with incomes $\leq$ 100% FPL are not charged.	☐	☐		
M	• Partial fee categories are used for family incomes between 101 – 250% of FPL.	☐	☐		
M	• The income conversion table has a minimum of two partial fee categories in addition to a no fee and full fee categories.	☐	☐		
M	• The partial fee categories at the top of the table are at least as large as those at the bottom (e.g., upper category cannot be 226-250% when the lowest is 101-150%)	☐	☐		

FINANCIAL MANAGEMENT		Compliance? Yes	Compliance? No	Comments	Follow-Up or Corrective Action Needed With Due Date
TX 6.3 **M**	• The discount increment or percent increase is consistent for each discount category (e.g., 80%, 60%, 40%, 20%, 0%, or 75%, 50%, 25%, 0%)	☐	☐		
	Sliding Fee Schedule for Services and Supplies				
FPRH **M**	• The sliding fee schedule is reviewed annually by the agency, and updated as appropriate.	☐	☐		
M	• The sliding fee schedule includes the agency name and the effective date.	☐	☐		
M	• The sliding fee schedule is not used until approved by FPRH.	☐	☐		
M	• A hard copy of the sliding fee schedule is available to clients upon request.	☐	☐		
M	• All contraceptive methods provided by the agency are included in the sliding fee schedule that includes a no fee category.	☐	☐		
M	• The fee schedule may have a single flat fee for non-Title X services and supplies.	☐	☐		
	Assessing Income and Fees With Clients				
FPRH **M**	• Fees are set and payments are collected in a setting that assures client privacy and confidentiality.	☐	☐		
M	• Eligibility for discounts for minors who receive confidential services is based on the income of the minor.	☐	☐		
M	• Fees are waived for clients who, for good cause, are unable to pay.	☐	☐		
M	• Clients at or below 100% of FPL are not charged for Title X services.	☐	☐		
FPRH **S**	• Client income is re-evaluated annually.	☐	☐		

FINANCIAL MANAGEMENT		Compliance?		Comments	Follow-Up or Corrective Action Needed With Due Date
		Yes	No		
	Billing Clients				
TX 6.3 M	• At the time of services, clients responsible for paying are given bills directly.	☐	☐		
FPRH S	• With permission of the client, bills are mailed to the client.	☐	☐		
TX 6.3 M	• Bills to clients show total charges less any allowable discounts.	☐	☐		
M	• Agency bills all third parties who are obligated and authorized by the client to pay for services.	☐	☐		
M	• Third party bills show total charges without any discounts.	☐	☐		
M	• Agency has a written agreement with MAA for providing services to TXIX clients.	☐	☐		
	Collecting from Clients				
M	• Agency makes reasonable efforts to collect charges without jeopardizing client confidentiality.	☐	☐		
M	• Agency has a method for "aging" outstanding accounts has been established.	☐	☐		
M	• Clients are not pressured to make donations.	☐	☐		
M	• Donations are not a prerequisite for provision of any service or supply.	☐	☐		
M	• Donations from clients do not waive the billing/charging requirements set out above.	☐	☐		
S	• Agency does not use Title X funds to provide non Title X services.	☐	☐		